



Malad Kandivli Education Society's

NAGINDAS KHANDWALA COLLEGE (Autonomous)

Reaccredited by NAAC with 'A' Grade (3rd Cycle) | ISO 9001:2015 Certified

Programme Code: UHCIA

Programme Name: Bachelor of Commerce (Honours) Programme in International Accounting

Programme Outcome:

This program of B Com (Honours) - International Accounting is structured to provide graduates with practical skills required in international accounting field. The main objective of B Com (Honours) - International Accounting Program are :-

- To provide intensive theoretical & practical knowledge of International Accounting
- To provide an integrated perspective of management functioning along with a good amount of exposure to real life cases / technical knowhow.
- To train students with knowledge in the field of Global Accounting and Finance, International Taxation, Leadership and Business Management.
- To develop students' accounting and finance competencies to become employable with consulting firms, global businesses or to start their own entrepreneurial journey.
- To complete their Formal graduation along with global technical knowledge of ACCA Qualification and get recognized as a Professional Graduate.

SEMESTER I

1. ENVIRONMENTAL STUDIES

Objective:

- The subject aims at creating awareness among the students about the environment with respect to its processes, damages and effects of human intervention. It also aims at explaining the ways in which the environment can be managed so that it can be saved from the wrath of human beings.

Learning Outcome:

- The students will be undertaking practical work like making an environmental diary, visits to sanctuaries and tree counting. This will enable the students to learn the environmental conditions in reality and the ways to manage them.
- The students will realize the problems around them and their contribution towards increasing or decreasing them. The subject will therefore make the students environmentally conscious.

2. ACCOUNTING WITH TALLY

Objective:

- This course seeks to enhance the skills needed for computerized accounting system and to enable students to develop simple accounting applications.

Outcome:

- Learner will be able to work on accounting software Tally efficiently with respect to daily business transactions and GST.

3.ACCOUNTANT IN BUSINESS

Objective:

- To develop knowledge and understanding of the various stakeholders of the business and into external environment and to develop communication skills as well as ability to work in teams

Outcome:

- On successful completion, the candidates should be able to explain the types of shareholders, apply professional ethics and governance, understand the external environment and its challenges to the business as well as improve communication and personal development

4.FINANCIAL ACCOUNTING

Objective:

- To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Outcome:

- On successful completion, the candidates should be able to explain the purpose of financial reporting, demonstrate use of double-entry book-keeping, record transactions and events, prepare Trial Balance and basic financial statements.

5(a)MICRO ECONOMICS

Objective:

- The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Outcome:

- Learner will be clear with basic conceptual knowledge about micro economics.

5(b)BUSINESS MATHEMATICS

Objective:

- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Outcome:

- Learner will get knowledge of applying mathematical tool in business situations.

SEMESTER II

Business Communication

Objectives:

1. To develop awareness of the complexity of the communication process
2. To develop communication skills in students so as to enable them to comprehend instructions, analyse information, make decisions and convey their ideas while minimising chances of misunderstanding, in written and spoken form.

Outcome:

1. After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills required in the field of Accounting.

2.COURSE ON SOFT SKILLS

Objectives:

- The focus of the course is to develop a wide variety of soft skills starting from communication, to working in different environments, developing emotional sensitivity, learning creative and critical decision making, developing awareness of how to work with and negotiate with people and to resolve stress and conflict in ourselves and others.

Outcome:

- Learner will master the soft skills required in various business situations.

3.PERFORMANCE MANGEMENT

Objective:

- To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Outcome:

- On successful completion, the candidates should be able to explain and apply cost accounting techniques, appropriately apply decision-making techniques, make use of appropriate budgeting techniques and methods of planning and control and identify and discuss various performance management measures from both a financial and non-financial viewpoint

MANAGEMENT ACCOUNTING

Objective:

- To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

Outcome:

- On successful completion, the candidates should be able to explain management information and sources, apply cost accounting techniques, carry out variance analysis, prepare budgets and effectively monitor business performance.

5 (a) MACRO ECONOMICS

Objective:

- The course aims at providing the student with knowledge of basic concepts of macroeconomics. The modern tools of macroeconomics analysis will be discuss.

Outcome:

- Learner will understand the concept of macroeconomics.

5 (b) BUSINESS STATISTICS

Objective:

- The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Outcome:

- Learner will be able to apply statistical tools in various decision making process.

Semester III

1.TAX PLANNING

Objective:

- To develop knowledge and skills in the understanding of the general legal framework within which international business takes place, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Outcome:

- On successful completion, the candidates should be able to identify essential elements of different legal systems, recognize different types of international business forms, recognize legal implications relating to insolvency laws and understand corporate fraudulent and criminal behavior

2.Taxation

Objective:

- To develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

Outcome:

- On successful completion, the candidates should be able to explain operation and scope of the Taxation system, compute Income tax liabilities, chargeable gains, inheritance tax of individuals as well as compute corporation tax liabilities and value added tax on corporate.

3.Financial Reporting (Part I)

Objective:

- To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Outcome:

- On successful completion, the candidates should be able to discuss and apply conceptual and regulatory frameworks for financial reporting, account for transactions in line with international accounting standards, analyze and interpret financial statements as well as present financial statements for single entities and business combinations.

4.Financial Reporting (Part II)

Objective:

- To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Outcome:

- On successful completion, the candidates should be able to discuss and apply conceptual and regulatory frameworks for financial reporting, account for transactions in line with international accounting standards, analyze and interpret financial statements as well as present financial statements for single entities and business combinations.

5.Audit & Assurance (Part I)

Objective:

- To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Outcome:

- On successful completion, the candidates should be able to explain the concept of audit and assurance including ethics and professional conduct, demonstrate how auditor obtains audit engagements, evaluates system controls and risks, gathers audit evidence and relies on evidence of third parties.

Semester IV

1.E-Commerce

Objective:

- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Outcome:

- Learner will be equipped with the knowledge of business working in electronic environment.

2.CORPORATE & BUSINESS LAW

Objective:

- To develop knowledge and skills in the understanding of the general legal framework within which international business takes place, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Outcome:

- On successful completion, the candidates should be able to identify essential elements of different legal systems, recognize different types of international business forms, recognize legal implications relating to insolvency laws and understand corporate fraudulent and criminal behavior

3.Audit & Assurance (Part II)

Objective:

- To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Outcome:

- On successful completion, the candidates should be able to explain the concept of audit and assurance including ethics and professional conduct, demonstrate how auditor obtains audit engagements, evaluates system controls and risks, gathers audit evidence and relies on evidence of third parties.

4.Financial Management (Part I)

Objective:

- To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Outcome:

- On successful completion, the candidates should be able to assess and discuss the impact of the economic environment on the business, apply working capital management techniques, evaluate alternative sources of finance, apply principles of business and asset valuations and apply risk management techniques in business

Financial Management (Part II)

Objective:

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Outcome:

- On successful completion, the candidates should be able to assess and discuss the impact of the economic environment on the business, apply working capital management techniques, evaluate alternative sources of finance, apply principles of business and asset valuations and apply risk management techniques in business

SEMESTER V

1.Strategic Business Reporting (Part I)

Objective:

- To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

Outcome:

- On successful completion, the candidates should be able to apply fundamental ethical and professional principles to ethical dilemmas, apply professional judgement in reporting of financial performance, prepare financial statements of groups and entities as well as interpret them for different stakeholders.

2.Strategic Business Reporting (Part II)

Objective:

- To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

Outcome:

- On successful completion, the candidates should be able to apply fundamental ethical and professional principles to ethical dilemmas, apply professional judgement in reporting of financial performance, prepare financial statements of groups and entities as well as interpret them for different stakeholders.

3.Business Research Methods

Objective:

- This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data

Outcome:

- Learner will acquire knowledge about analyzing data for the purpose of business research.

4 a. Companies Act 2013

Objective:

- The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in corporate laws are required to be discussed.

Outcome:

- Learner will get knowledge of provisions of the Companies Act 2013.

4 b. Introduction to Advance Performance Management

Objective:

- This course aims to apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

Outcome:

- On successful completion, the candidates should be able to evaluate profit & dividend payout decisions, analyse acquisitions and help reconstruct the company with top management overview.

4 c. Risk Management

Objective:

- This course will impart knowledge about evaluating and managing various risks in the business environment.

Outcome:

- Learner will be able to identify and manage various risks.

4 e. Banking & Insurance

Objective:

- To impart knowledge about basic concepts and principles related to banking and insurance.

Outcome:

- Learner will be able to understand the working of banking and insurance.

SEMESTER VI

Strategic Business Leader (Part 1)

OBJECTIVE:

- The Strategic Business Leader (SBL) is a combination of Governance, Ethics,

Controls, People Management and various theories having practical applications in the field of Business.

OUTCOME:

- On successful completion, the candidates should be able to become efficient leaders by enhancing their decision making skills within the ambit of governance, ethics and controls.

2. Strategic Business Leader (Part II)

OBJECTIVE:

- The Strategic Business Leader (SBL) is a combination of Governance, Ethics, Controls, People Management and various theories having practical applications in the field of Business.

OUTCOME:

- On successful completion, the candidates should be able to become efficient leaders by enhancing their decision making skills within the ambit of governance, ethics and controls.

3. Research – Project work

Objective:

- To give practical exposure of research.

Outcome:

- Learner will get practical experience of working on research project. Students will have to undertake a research project under the guidance of supervisor

Hardcopy of project –	50 marks
Presentation –	30 marks
Viva –	20 marks
Total –	100 marks

4 a. International Business

Objective:

- The objective of the course is to familiarize students with concepts, importance and dynamics of international business and India's involvement with global business.

Outcome:

- It will provide theoretical foundations of international business.

4b. Introduction to Advance Financial Management

Objective:

- This course aims apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

Outcome:

- On successful completion, the candidates should be able to assess and discuss the impact of the economic environment on the business, apply working capital management techniques, evaluate alternative sources of finance, apply principles of business and asset valuations and apply risk management techniques in business

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4 c. Goods & Service Tax

Objective:

- To provide basic knowledge about provisions of GST.

Outcome:

- Learner will understand the basic concepts of GST.

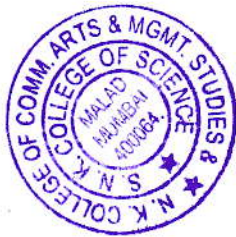
4 d. Corporate Accounting

Objective:

To help the students acquire conceptual knowledge of corporate accounting and to learn the techniques of preparing financial statements.

Outcome:

Learner will be able to prepare and understand financial statement.



PRINCIPAL.

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